



Susan Montee, CPA  
Missouri State Auditor

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# City of Pagedale



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May 2008  
Report No. 2008-30

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Office of  
Missouri State Auditor  
Susan Montee, CPA

May 2008

The following findings were included in our audit report on the City of Pagedale, Missouri.

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The city of Pagedale has not entered into written agreements with various not-for-profit organizations (NFP) using city facilities. Nor does the city enter into written agreements with some organizations to which the city makes contributions. These organizations have not provided the city with documentation or reports outlining what services they provide to the citizens of Pagedale. In addition, the city has not ensured the amount of rent collected on the Community Center is calculated correctly.

The city has not established a written policy, procedure, or ordinance for the forgiveness of demolition liens or the handling of vacant lots. City code establishes procedures for the city to identify buildings in poor condition and contact the owner of the building to have repairs conducted or the building demolished. If the city is unable to contact the owner, the building is demolished and a lien placed on the property. City code does not explain procedures for the city to forgive a demolition lien upon sale of the property and the city handles the sale of vacant lots in various ways depending on the purchaser.

During the year ended September 30, 2007, actual disbursements exceeded budgeted amounts in the General Fund by \$2,869. However, the city did not prepare an amended budget for this fund nor did the city set forth any reasons for exceeding the budgeted amounts in the board minutes or adopt a resolution authorizing the additional expenditures. The city's budgets were not complete and the city's semi-annual published financial statements do not report the city's cash balance, and did not contain some city funds. In addition, a formal street maintenance plan for the city streets has not been prepared annually.

During the year ended September 30, 2007, the city spent \$27,300 for legal fees. The city has not entered into a written contract with the city attorney, nor is his compensation clearly defined by city ordinance. In addition the city was unable to locate documentation of either board approval for the appointment of the current city attorney or the hourly rate currently being charged by the city attorney.

Also included in the audit report are recommendations related to cash advances and credit card policies, receipt controls and procedures, meetings, minutes, and ordinances, restricted revenues, personnel policies and procedures, and capital assets.

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YELLOW SHEET

CITY OF PAGEDALE  
TABLE OF CONTENTS

		<u>Page</u>
STATE AUDITOR'S REPORT .....		1-3
MANAGEMENT ADVISORY REPORT - STATE AUDITOR'S FINDINGS .....		4-15
<u>Number</u>	<u>Description</u>	
1.	Expenditures and Contracts .....	5
2.	Receipt Controls and Procedures .....	7
3.	Meetings, Minutes, and Ordinances .....	9
4.	Budgets, Financial Reporting, and Planning .....	10
5.	City Attorney .....	12
6.	Capital Assets .....	13
7.	Restricted Revenues.....	14
8.	Personnel Policies and Procedures .....	15
HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION.....		16-19

STATE AUDITOR'S REPORT



**SUSAN MONTEE, CPA**  
**Missouri State Auditor**

To the Honorable Mayor  
and  
Members of the Board of Aldermen  
City of Pagedale, Missouri

The State Auditor was petitioned under Section 29.230, RSMo, to audit the city of Pagedale. The scope of our audit included, but was not necessarily limited to, the year ended September 30, 2007. The objectives of our audit were to:

1. Obtain an understanding of the petitioners' concerns and perform various procedures to determine their validity and significance.
2. Determine if the city has adequate internal controls over significant management and financial functions.
3. Determine if the city has complied with certain legal provisions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the city, as well as certain external parties; and testing selected transactions.

We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. However, providing an opinion on the effectiveness of internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. Abuse, which refers to behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary given the facts and

circumstances, does not necessarily involve noncompliance with legal provisions. Because the determination of abuse is subjective, our audit is not required to provide reasonable assurance of detecting abuse.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

The accompanying Management Advisory Report presents our findings arising from our audit of the city of Pagedale.

An additional report, No 2008-016 *Twenty-First Judicial Circuit, City of Pagedale Municipal Division*, was issued in March 2008.



Susan Montee, CPA  
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits: Thomas J. Kremer, CPA  
Audit Manager: Debra S. Lewis, CPA  
In-Charge Auditor: Carl Zilch, Jr.

MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S FINDINGS

CITY OF PAGEDALE  
MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S FINDINGS

<b>1. Expenditures and Contracts</b>
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The city does not enter into written agreements with some not-for-profit organizations receiving subsidies from or providing services to the city. The city does not ensure the amount of rent received from the community center is calculated correctly. In addition, some cash advances are not handled properly and the city has not adopted formal policies and procedures for the use of city credit cards.

A. The city does not obtain formal written agreements with some not-for-profit organizations (NFP) receiving subsidies from the city.

1. The city has not entered into written agreements with various NFP organizations using city facilities. The city allows a NFP to use the auditorium in city hall for meetings and an association to use a section of the old city hall for office space. The city also allows another NFP to use a city-owned building for a boxing club for children in the area. The city pays for the utilities, maintenance, and upkeep of this building. During the year ended September 30, 2007, the city paid approximately \$2,600 in utilities for this building. No payments are being received from these organizations for use of these city facilities.

The city did enter into a written agreement with a NFP which also uses a section of the old city hall. This NFP provides various community services such as a summer camp and home building projects. The agreement was for the year ended May 31, 2002, with an option to renew for one year. The city has verbally agreed to renew the agreement since 2003, which requires the organization to pay \$1 annually for the use of the city building. This NFP maintains the old city hall.

In addition, the city does not enter into written agreements with some organizations to which the city makes contributions. The city paid \$10,000 to a NFP for a summer day camp program and \$7,500 to another NFP to help build a playground. The city did not receive any documentation from these organizations indicating how the city's contribution was spent.

None of these organizations have provided the city with documentation or reports outlining what services they provide to the citizens of Pagedale.



2. The city has not ensured the amount of rent collected on the Community Center is calculated correctly. In 1992, the city entered into an agreement with a NFP, to lease classroom space in the Community Center. The agreement indicated the first two years rent was \$12,000 and would increase to \$14,000 per year in the final three years of the agreement. The lease agreement provided the NFP with an option to renew the lease for an additional five year period. The options to renew the agreement have been exercised three times in 1997, 2002, and 2007. With each of the options to renew, the agreement called for an increase in the rent of ten percent or the consumer price index. The agreement has also been amended several times adding four additional classrooms to the agreement at \$2,000 per room annually. Currently, the city is collecting \$21,793 annually in rent. At a minimum, it appears the city should be collecting \$28,800 (\$14,000 plus \$8,000 for the additional rooms plus 10% increases) annually. Based upon a review of the city's records, it does not appear the NFP has increased the rent amount paid by ten percent or the consumer price index as provided by the option clauses.

The city should ensure all rental fees are calculated correctly. In addition, the city should determine if rent was underpaid and consider attempting to recoup these payments.

Article VI, Section 23, of the Missouri Constitution specifically prohibits counties, cities, or other political subdivisions of the state from granting public money or things of value to any corporation, association, or individual. To avoid being a donation, the city needs to ensure the monies are used for city provided services and they receive documentation from the entity documenting how the monies were spent or the services received by residents of the city of Pagedale.

Section 432.070, RSMo, requires contracts of political subdivisions be in writing. The city should enter into written contracts for services rendered or obtained. A written contract, signed by the parties involved, should specify the services to be rendered and the manner and amount of compensation to be paid. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to provide protection to both parties.

- B. The Board President did not account for cash advances and did not return the unused funds in a timely manner. The Board President receives a cash advance in October of each year for \$700 to obtain supplies for the Halloween party held at city hall. City officials hand out bags of candy to children on Halloween. The Board President turned in the receipts and a cash advance difference of \$70 on December 20, 2007, which was after our inquiry. The city was unable to locate receipt documentation for the 2006 Halloween party.

Section 105.272.3, RSMo, provides that cash advances and any balance of the advance not used be submitted to the city within ten days after the expense was incurred.

- C. The city has not adopted formal policies and procedures for the use of city credit cards. The city has two credit cards used to make miscellaneous purchases. In addition, the city has five home improvement and office supply store credit cards. Credit card purchases on these cards totaled approximately \$9,272 during the year ending September 30, 2007. Complete and detailed written credit card policies and procedures are necessary to provide guidance to employees, and help ensure city credit cards are used only for city business. The city should develop policies which require purchases to be approved by someone other than the cardholder and require all credit slips be submitted prior to payment of credit card invoices. In addition, the city should carefully evaluate the need for each credit card.

**WE RECOMMEND** the Board of Alderman:

- A. Enter into written agreements which specifically address the services to be provided and compensation to be paid. In addition, documentation should be obtained from the organizations indicating how the city's contribution was spent or services provided to city residents. The city should also attempt to recoup the underpaid rent and ensure the correct rent amount is collected in the future.
- B. Establish procedures to ensure cash advances are properly accounted for and reported to the city. Any cash advances not adequately supported should be repaid to the city.
- C. Establish a credit card policy.

**AUDITEE'S RESPONSE**

*The Board of Alderman and Mayor indicated:*

- A. *Agreements will be required for all future donations or services to any organizations.*
- B. *They agreed and will amend their procedures for travel advances to include other types of cash advances.*
- C. *Ordinance 1143 regarding the purchase of goods and services will be amended.*

**2.**

**Receipt Controls and Procedures**

The city does not reconcile the composition of receipts to the deposit. The method of payment is not indicated correctly on some receipt slips. In addition, checks and money orders are not always restrictively endorsed immediately upon receipt.

Controls over city receipts are lacking. The city uses a one-write receipt ledger to issue receipt slips for city monies. The following control weaknesses were noted:

- A. While the method of payment (cash or money order) was indicated in the city's one-write ledger, the city does not reconcile the method of payments received to the composition of the total deposit to ensure receipts are deposited intact. For example, in September of 2007, the composition of receipts did not agree between the one write ledger and the deposit for one of fourteen deposits. A review of the deposit backup information indicated one of the receipt slips was marked as cash but should have been marked as a money order.

In addition, a cash count on November 13, 2007, noted three one-write receipts marked as cash totaling \$225; however, these monies appeared to be missing. Upon bringing this problem to the city's attention, an employee was terminated.

By not providing adequate oversight, the city funds are at risk, resulting in possible misappropriation. The city should ensure funds are properly accounted for by providing adequate oversight, reviewing the city's depositing methods, reconciling method of payment to deposits, and monitoring bank account reconciliations.

- B. Checks and money orders received are not restrictively endorsed immediately upon receipt. A cash count on November 13, 2007, contained two checks which had not been endorsed for deposit only. To reduce the risk of loss or misuse of funds, checks and money orders should be restrictively endorsed immediately upon receipt.

**WE RECOMMEND** the Board of Alderman:

- A. Require the method of payments received be reconciled to the composition of the total deposit to ensure receipts are deposited intact.
- B. Restrictively endorse checks "For Deposit Only" immediately upon receipt.

**AUDITEE'S RESPONSE**

*The Board of Alderman and Mayor indicated:*

*A&B. These recommendations were immediately implemented.*

<b>3. Meetings, Minutes, and Ordinances</b>
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The city did not document reasons for closing meetings and the vote to close a meeting. In addition, the city has not established written procedures for the forgiveness of demolition liens and the selling of vacant lots.

- A. Reasons for closing meetings and the corresponding vote to close the meeting are not always documented in the open meeting minutes. The board held several closed sessions during 2007. Open session minutes sometimes indicate the meeting is being closed, but the specific reason and a vote to close the meeting are not documented.

Section 610.022, RSMo, requires that before any meeting may be closed, the question of holding the closed meeting and the reason for the closed meeting shall be voted on at an open session. In addition, this law provides that the board shall not discuss any other business during the closed meeting that differs from the specific reasons used to justify such meeting, record, or vote. Section 610.021, RSMo, lists the topics which may be discussed in closed session.

- B. The city has not established a written policy, procedure, or ordinance for the forgiveness of demolition liens. City code establishes procedures for the city to identify buildings in poor condition and contact the owner of the building to have repairs conducted or the building demolished. If the city is unable to contact the owner, the city will have the building demolished and a lien placed on the property. City code does not explain procedures for the city to forgive a demolition lien. For example, in September 2007 the city had a demolition lien of \$7,720 on a piece of property. An interested party wished to purchase the property and the city forgave \$5,720 of the lien, requiring the buyer to only pay \$2,000 of the lien. It is not clear how the city determined the amount to forgive of the lien.

In addition the city does not have a written policy, procedure, or ordinance for the handling of vacant lots. If the owner of a piece of property vacates a lot, the city will often take over the maintenance of the property. This usually includes trash removal and maintenance of the grass. The city will then place a lien on the property for the cost of this maintenance. If an interested party wishes to purchase the property the city can forgive the lien, but will handle the sale of the vacant lot in several ways. City personnel indicated, the city requires a bid for the property from a neighbor of a vacant lot in order to purchase it. An outside party would also be required to submit a bid for the property, but would also need to submit a written statement indicating they will build a home on the property. The city will also give vacant lots large enough to support homes to a local not-for-profit organization who will then build a home on the property.

A written policy, procedure, or ordinance on the forgiveness of demolition and maintenance liens, and the handling of vacant lots would ensure these types of transactions are handled fairly and uniformly. The city can then establish the necessary steps and authorization to approve the reduction of the lien or sale of the vacant lot.

**WE RECOMMEND** the Board of Alderman:

- A. Ensure the vote to close a session is documented in open minutes, along with the reason for closing the session.
- B. Establish a written policy, procedure, or ordinance on the forgiveness of liens and the sale of vacant lots.

**AUDITEE'S RESPONSE**

*The Board of Alderman and Mayor indicated:*

- A. *They agreed and the recommendation has been implemented.*
- B. *We will pass an ordinance.*

<b>4. Budgets, Financial Reporting, and Planning</b>
--

The General Fund's actual disbursements exceeded the budgeted amounts and its budget did not contain all available resources. In addition, the city's published financial statements did not include cash balances and several city funds. The city has also not prepared a formal street maintenance plan.

- A. Several concerns were noted regarding the city's budgets:
  - 1. During the year ended September 30, 2007, actual disbursements exceeded budgeted amounts in the General Fund by \$2,869. The Board of Aldermen receive budget to actual comparison reports quarterly. However, the city did not prepare an amended budget for this fund nor did the city set forth any reasons for exceeding the budgeted amounts in the board minutes or adopt a resolution authorizing the additional expenditures.

Section 67.040, RSMo, indicates a political subdivision shall not increase the total amount authorized for disbursements from any fund, unless the governing body adopts a resolution setting forth the reasons making the increase necessary and approves or adopts a resolution or ordinance to authorize the expenditures.
  - 2. The city's budgets were not complete. The budget prepared for the year ended September 30, 2008, did not contain a beginning and ending fund balance for the General Fund actual amounts for previous years. In addition, the beginning and ending estimated fund balance for 2008 only included the city's main checking account, not the other city bank accounts making up the General Fund. The city indicated they did not realize all of the city bank accounts should be used in the calculation.

Section 67.010, RSMo, requires the preparation of an annual budget with specific information. A complete and well-planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific costs and revenue expectations for each area of city operations. A budget can also provide a means to effectively monitor actual costs by periodically comparing budgeted amounts to actual expenditures. A complete budget should include separate revenue and expenditure estimations by fund, and include the beginning available resources and a reasonable estimate of the ending available resources. Additionally, the beginning cash balances of the funds should agree to the accounting records and summary totals should accurately reflect the detail amounts.

- B. The city's semi-annual published financial statements do not report the city's cash balance, and did not contain some city funds including the Capital Improvement Fund, Park and Storm Water Fund, and Sewer Lateral Fund for the periods ending September 30, 2007 and March 31, 2007. The published financial statements only include the revenue and expenditure detail for the General Fund.

Section 79.160, RSMo, requires the Board of Alderman to publish semiannually a full and detailed account of the revenues, expenditures, and indebtedness of the city. The publication of such financial statements is intended to provide complete and accurate information to citizens regarding the financial activity and condition of the city.

- C. A formal street maintenance plan for the city streets has not been prepared annually. A street maintenance plan should be prepared in conjunction with the annual budget and include a description of the streets to be worked on, the type of work to be performed, a cost estimate, the dates such work could begin, and any other relevant information. The plan should be included in the budget message and be approved by the board. In addition, a public hearing should be held to obtain input from the city residents. The city spent approximately \$55,000 on street maintenance during the year ended September 30, 2007.

A formal maintenance plan would serve as a useful management tool and provide greater input into the overall budgeting process. Such a plan provides a means to more effectively monitor and evaluate the progress made in the repair and maintenance of streets throughout the year.

**WE RECOMMEND** the Board of Alderman:

- A.1. Review budget to actual reports carefully and refrain from approving disbursements which exceed budgeted amounts.
- 2. Ensure budgets include the beginning funds available and the ending balance. In addition, the fund balances should include all bank accounts.

- B. Ensure the published financial statement includes all of the city's funds and their fund balances.
- C. Prepare a formal maintenance plan for the city streets at the beginning of the year and periodically update the plan throughout the year. In addition, the board should review the progress made in the repair and maintenance of streets to make appropriate decisions on future projects.

**AUDITEE'S RESPONSE**

*The Board of Alderman and Mayor indicated:*

- A1. *They agreed and the recommendation has been implemented..*
- A.2.  
&B. *These recommendations have been implemented.*
- C. *A Comprehensive City Wide Street plan is now being done.*

<b>5. City Attorney</b>
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The city has not entered into a written contract with the city attorney, nor is his compensation clearly defined by city ordinance. The city approved an ordinance which indicates the city attorney will be paid \$1,000 per month for general services rendered in attending meetings of the board of alderman, advising the city officials on legal questions, and drafting ordinances, contracts, and other documents. The ordinance also indicates that if it is necessary for the city attorney to represent the city in court or other city business the city attorney shall be paid a reasonable fee based on an hourly rate approved by the board of alderman. However, the city was unable to locate documentation of the approval by the board of the hourly rate currently being charged. Also, the city was unable to locate documentation of the approval by the board of alderman for the appointment of the current city attorney. During the year ended September 30, 2007, the city spent \$27,300 for legal fees.

In addition, it appears the city should review their city attorney ordinance to ensure it establishes the most economical plan for the city. A review of the invoice for September 2007, shows the city attorney was paid \$2,221 for that month, \$1000 for general services plus \$1,221 for 6.4 hours of litigation. The invoice indicates the city attorney worked 2.5 hours on general services, thus it appears he was paid \$400 per hour for these services. The invoice indicated the charge for the general services would have been only \$475 using the attorney's \$190 hourly rate for litigation. It appears the city would have saved \$525 if the city attorney had been paid the hourly rate instead of the monthly rate for the general services.

Section 432.070, RSMo, requires contracts of political subdivisions be in writing. The city should enter into written contracts for services rendered or obtained. A written contract, signed by the parties involved, should specify the services to be rendered and the manner and amount of compensation to be paid. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to provide protection to both parties. In addition, the city should review their ordinance to ensure providing a monthly fee is a better option than being compensated at an hourly rate.

**WE RECOMMEND** the Board of Alderman enter into written agreements for all services. In addition, the city should analyze the benefits of paying a monthly amount for general services versus an hourly rate.

**AUDITEE'S RESPONSE**

*The Board of Alderman and Mayor indicated:*

*They agreed and the recommendation will be implemented.*

**6.**

**Capital Assets**

City property records and procedures need improvement. The City Clerk maintains overall city property records, but the city does not have any formal policies and procedures for tracking capital assets. At September 30, 2007, city property including buildings and personal property was valued at \$5.9 million on the city insurance policy. The following problems regarding city property records were noted:

- The City Clerk does not have procedures in place to track property purchases throughout the year and enter information into the city property records on a timely basis. Our review of city expenditures noted two police vehicles purchased for \$17,683 each, were not recorded on the property records.
- Annual physical inventories of property are not performed.
- Acquisition/disposition dates, purchase value, and serial numbers are not recorded in the city property records.
- Written authorization is not obtained from the Mayor or Board of Alderman for the disposition of some city property.
- The city has not established a minimum amount for including items on the property records. The city is including on the property listing many small dollar items such as trash cans and auditorium chairs.

Adequate city property records and procedures are necessary to secure better internal control over city property, and provide a basis for determining proper insurance



coverage. The city should properly record all capital asset transactions, reconcile those purchases to additions, and periodically perform physical inventories and compare to the detailed records. Inventories of property are necessary to ensure capital asset records are accurate, identify any unrecorded additions and dispositions, detect theft of assets, and identify obsolete assets. In addition, property records should include information such as acquisition/disposition dates, purchase value, and the serial number of the asset.

**WE RECOMMEND** the Board of Alderman maintain property records for capital assets that include all pertinent information for each asset, such as cost, acquisition date, and subsequent disposition, if applicable. Actual physical inventory of the various property items should be performed periodically. The city should also ensure dispositions of city property are properly authorized. Finally, the city should establish a minimum amount for items to be included on the listing.

**AUDITEE'S RESPONSE**

*The Board of Alderman and Mayor indicated:*

*This recommendation will be implemented.*

<b>7. Restricted Revenues</b>
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The city has not established a separate accounting for motor vehicle related revenues. The city deposits all motor vehicle-related revenues into the General Fund. For the year ended September 30, 2007, motor vehicle related revenues totaled approximately \$29,500. City records are not maintained in a manner to clearly indicate these restricted funds were utilized as required. However, the city spends approximately \$54,900 from the General Fund per year to light the city streets.

Article IV, Section 30 of the Missouri Constitution, requires that motor vehicle related revenues apportioned by the state of Missouri be expended for street related purposes including policing and signing, lighting, and cleaning of roads and streets. The city should determine the amount received for motor vehicle related revenues and transfer the fees to a separate fund or maintain a separate accounting of the funds to ensure the fees are used in accordance with state law.

**WE RECOMMEND** the Board of Alderman ensure restricted funds are used only for their intended purposes.

**AUDITEE'S RESPONSE**

*The Board of Alderman and Mayor indicated:*

*This recommendation has been implemented.*

**8.****Personnel Policies and Procedures**

The city does not have a comprehensive employee manual. Such a manual should detail personnel matters, such as vacation and sick leave policies, overtime and compensatory time policies, employee duties and responsibilities, lines of authority, grievance procedures, and any other items of interest to employees. The city spent approximately \$792,000 on payroll during the year ending September 30, 2007.

A comprehensive employee manual which summarizes both written and unwritten policies can benefit both city officials and employees by providing a basic understanding between management and employees regarding each other's rights and responsibilities. It can also help ensure that management's policies are fairly and consistently applied to all city employees. The city has not established formal written policies and procedures to ensure operations are conducted in compliance with applicable legal provisions and to assist employees in properly performing their assigned responsibilities.

**WE RECOMMEND** the Board of Alderman develop a comprehensive employee manual.

**AUDITEE'S RESPONSE**

*The Board of Alderman and Mayor indicated:*

*A manual has been typed. It now has to be approved by the City Attorney and adopted by the Board of Alderpersons.*

HISTORY, ORGANIZATION, AND  
STATISTICAL INFORMATION

CITY OF PAGEDALE  
HISTORY, ORGANIZATION, AND  
STATISTICAL INFORMATION

The city of Pagedale is located in St. Louis County. The city was incorporated in 1950 and is currently a fourth-class city. The population of the city in 2000 was 3,616.

The city government consists of a mayor and six-member board of aldermen. The members are elected for 4-year terms. The mayor is elected for a four-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor, Board of Aldermen, and other officials during the year ended September 30, 2007, are identified below. The Mayor is paid \$12,000 annually and Board of Aldermen members are paid \$8,400 annually. The compensation of these officials is established by ordinance.

<u>Mayor and Board of Aldermen</u>	<u>Dates of Service During the Year Ended September 30, 2007</u>	
Mary Carter, Mayor	October 2006 – September 2007	
Faye Millett, Alderman	October 2006 – September 2007	
Marla Smith, Alderman	October 2006 – September 2007	
Minnie Rhymes, Alderman	October 2006 – September 2007	
Emma Sims, Alderman	October 2006 – September 2007	
Pauline Catmet, Alderman	October 2006 – September 2007	
James Thomason, Alderman	October 2006 – September 2007	
		<u>Compensation Paid for the Year Ended September 30, 2007</u>
<u>Other Officials</u>	<u>Dates of Service During the Year Ended September 30, 2007</u>	
Fran Stevens, City Clerk	October 2006 – September 2007	\$ 28,288
Albert Keys, Police Chief (1)	March 2007 – September 2007	20,090
Brian Young, Police Chief	October 2006 – December 2006	13,788
Juanita States, Treasurer	October 2006 – September 2007	2,640
Curtis Pope, License Collector	October 2006 – September 2007	2,520

(1) From December 2006 through March 2007, the city did not fill the position of Police Chief.

In addition to the officials identified above, the city employed 22 full-time employees and 11 part-time employees on September 30, 2007.

Assessed valuations and tax rates for 2007 and 2006 were as follows:

ASSESSED VALUATIONS	<u>2007</u>	<u>2006</u>
Real estate	\$ 13,072,450	9,618,260
Personal property	7,342,688	6,908,925
Commercial	12,937,370	9,789,740
Total	<u>\$ 33,352,508</u>	<u>26,216,925</u>

TAX RATE PER \$100 ASSESSED VALUATION

	<u>Rate</u>	
	<u>2007</u>	<u>2006</u>
General Fund *	\$ .	
Residential property	.2110	.2750
Commercial property	.2470	.3160
Personal property	.3500	.3500

\* In addition, the city receives a portion of the St. Louis County Road and Bridge Tax.

TAX RATES PER \$1 OF RETAIL SALES

	<u>Rate</u>	
	<u>2007</u>	<u>2006</u>
General	\$ 0.0125	0.0125
Capital Improvement	0.0050	0.0050
Local Park and Storm Water	0.0050	0.0050

A summary of the city's financial activity for the year ended September 30, 2007, is presented below:

	General Fund	Capital Improvement Fund	Park and Storm Water Fund	Sewer Lateral Fund	Total
<b>REVENUES</b>					
Property taxes	\$ 112,189	0	0	0	112,189
Cigarette tax	12,315	0	0	0	12,315
Sales tax	513,104	210,829	138,705	0	862,638
Sewer lateral fees	0	0	0	35,973	35,973
Motor vehicle tax	161,391	0	0	0	161,391
Utility and Franchise tax	395,647	0	0	0	395,647
Licenses, fees, and permits	300,988	0	0	0	300,988
Court, fines, and police reports	341,347	0	0	0	341,347
Interest	59,131	1,318	1,671	124	62,244
Miscellaneous	21,335	33,433	0	0	54,768
Grants	91,800	0	212,550	0	304,350
Rental income	21,794	0	0	0	21,794
Police training	6,246	0	0	0	6,246
Franchise fees in protest	25,818	0	0	0	25,818
Total Receipts	<u>2,063,105</u>	<u>245,580</u>	<u>352,926</u>	<u>36,097</u>	<u>2,697,708</u>
<b>DISBURSEMENTS</b>					
Legislation	92,977	0	0	0	92,977
Administration	145,045	0	0	0	145,045
Police	990,027	0	0	0	990,027
Housing and Sanitation	243,770	0	0	0	243,770
Public works	286,838	0	0	0	286,838
Community liaison	20,719	0	0	0	20,719
Court	78,660	0	0	0	78,660
Miscellaneous	3,196	937	0	0	4,133
Youth in need	61,547	0	0	0	61,547
Street improvements	0	54,442	0	0	54,442
Equipment	0	82,824	0	0	82,824
Projects	0	28,853	0	0	28,853
Park improvements	0	0	224,783	0	224,783
Storm water project	0	0	3,413	0	3,413
Summer Program	0	0	10,000	0	10,000
Sewer repairs	0	0	0	20,550	20,550
Total Disbursements	<u>1,922,779</u>	<u>167,056</u>	<u>238,196</u>	<u>20,550</u>	<u>2,348,581</u>
<b>RECEIPTS OVER (UNDER)</b>					
DISBURSEMENT	140,326	78,524	114,730	15,547	349,127
FUND BALANCE, OCTOBER 1,	<u>1,400,327</u>	<u>88,100</u>	<u>151,764</u>	<u>58,574</u>	<u>1,698,765</u>
FUND BALANCE, SEPTEMBER 30,*	\$ <u>1,540,653</u>	<u>166,624</u>	<u>266,494</u>	<u>74,121</u>	<u>2,047,892</u>

\* \$25,818 of the General Fund Balance is reserved for franchise fees paid in protest.